



Iowa Consumer's Use Tax Worksheet

Name (last name, first name/ business name)	Check Appropriate Box <input type="checkbox"/> Individual with SSN <input type="checkbox"/> Business with FEIN
Current mailing address	Enter SSN or FEIN
City, State, ZIP	Daytime Telephone Number () -

WHY PAY USE TAX? It's a matter of fairness.

- **Use tax protects Iowa businesses** from unfair competition by ensuring tax will be paid even if an out-of-state seller is not required to collect it from the purchaser.
- **When tax is not collected** on taxable purchases and services used in your community, local businesses operate at a competitive disadvantage.
- **This affects the economic health of your community** and state by hurting main street businesses, the ones who employ our citizens, pay property tax, and support local organizations.

Do not use this worksheet if you have a permanent Iowa sales/use tax permit.

To calculate Consumer's Use Tax Due, complete the following:

1. Total Taxable Purchases - see instructions..... \$ _____
2. Consumer's Use Tax Due (multiply line 1 by 6%)..... \$ _____

Signature

Date

INSTRUCTIONS

Line 1. Total Taxable Purchases: Enter the total amount of purchases of tangible personal property and services bought for your use or consumption in Iowa on which you paid no Iowa tax or tax to another state. This amount should not include purchases of items that will be resold or that will be incorporated into another item for resale.

More information is available here: <http://www.iowa.gov/tax/educate/78535.html>

Make check of money order payable to: Treasurer - State of Iowa

Mail to:
Sales/Use Tax Processing
Iowa Department of Revenue
PO Box 10412
Des Moines, Iowa 50306-0412